

Message Text

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DRAFTED BY: S/CPR:MKEATING

APPROVED BY: S/CPR:HDAVIS

L/M: HORACE F. SHAMWELL, JR.

NEA/INS: RONALD D. LORTON

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FM SECSTATE WASHDC

TO AMEMBASSY NEW DELHI

UNCLAS STATE 255785

E.O. 11652: N/A

TAGS: PDIP

SUBJ: GASOLINE EXCISE TAX EXEMPTION FOR CONGENS

REF: NEW DELHI 14915 DATED NOVEMBER 16, 1974

NO FOREIGN CONSULAR OFFICES OR PERSONNEL EXEMPT FROM THE INDIRECT FEDERAL GASOLINE TAX OF FOUR CENTS A GALLON. SINCE THE TAX IS IMPOSED ON THE MANUFACTURER AND IS INCLUDED IN THE PRICE PAID BY CONSUMER, TREATY TAX ARTICLES DO NOT PROVIDE EXEMPTION, DIPLOMATIC OFFICERS AND EMPLOYEES OF THE DIPLOMATIC MISSIONS WHO ARE NATIONALS OF SENDING STATE, NOT IMMIGRANTS AND NOT SERVANTS DO, HOWEVER, ENJOY EXEMPTION BY VIRTUE OF A 1953 GRATUITOUS RULING OF IRS.

EXEMPTION FROM STATE GASOLINE TAXES WHICH RANGE FROM FIVE TO TEN CENTS A GALLON VARIES. GENERALLY, IF TAX IS INDIRECT EXEMPTION IS NOT GRANTED. HOWEVER, IN CALIFORNIA WHERE TAX IS INDIRECT, EXEMPTION IS ACCORDED UNDER TREATY PROVIDED GASOLINE IS USED IN AUTO REGISTERED FREE OF CHARGE. NORMALLY THIS COURTESY EXTENDED ONLY TO CONSULAR OFFICERS. NEW YORK GRANTS EXEMPTION FROM ITS DIRECT GASOLINE TAX

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ON TREATY BASIS. SINCE THERE IS NO TREATY IN FORCE FOR INDIA (INDIA HAS NOT YET RATIFIED VIENNA CONVENTION ON

CONSULAR RELATIONS) INDIAN CONSULAR PERSONNEL DO NOT ENJOY
STATE GASOLINE TAX EXEMPTIONS MENTIONED ABOVE.
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